

**Amendments to the Claims:**

This listing of claims will replace all prior versions and listings of claims in the application.

**Listing of Claims:**

1. (Currently Amended) A nicotine delivery product comprising an intimate mixture of the reaction product of a nicotine/cation exchange resin complex forming reaction and an organic polyol, wherein the nicotine delivery product comprises a nicotine release rate of at least 80% over a 10 minute period.
2. (Currently Amended) A nicotine delivery product according to claim 1, wherein the ratio of resin to polyol is from about 1:1 to about 10:1 by weight, preferably from 2:1 to 8:1 and most preferably about 2.4:1.
3. (Original) A method of preparing a nicotine delivery product, said method comprising (a) mixing an aqueous suspension of a nicotine/cation exchange resin complex with an organic polyol or an aqueous solution thereof, and (b) removing water from the mixture to produce said nicotine delivery product.
4. (Original) A method of preparing a nicotine delivery product, said method comprising (a) mixing an aqueous solution of nicotine with a cation exchange resin thereby forming a nicotine/cation exchange resin complex, (b) admixing with said complex of step (a) in aqueous suspension an organic polyol or an aqueous solution thereof to form an aqueous slurry of

nicotine/cation exchange resin complex incorporating polyol, and (c) removing water from said slurry to produce said nicotine delivery product.

5. (Previously Presented) A method according to claim 3, wherein the cation exchange resin is selected from the group consisting of:

- (i) a methacrylic, weakly acidic type of resin containing carboxylic functional groups
- (ii) a polystyrene, strongly acidic type of resin containing sulfonic functional groups, and
- (iii) a polystyrene, intermediate acidic type of resin containing phosphonic functional groups.

6. (Original) The method according to claim 5, wherein the cation exchange resin is a methacrylic, weakly acidic type of resin containing carboxylic functional groups.

7. (Currently Amended) The method according to claim 6, wherein the cation exchange resin is polacrillex (~~Amberlite® IRP64~~).

8. (Previously Presented) A method according to claim 3, wherein the organic polyol is a non-toxic C<sub>2</sub> to C<sub>12</sub> linear or branched hydrocarbon having at least 2 hydroxy groups.

9. (Original) A method according to claim 8, wherein the organic polyol is selected from the group consisting of 1,2-propanediol, 1,3-propanediol, 1,6-hexanediol, glycerol and sorbitol.

10. (Previously Presented) A method according to claim 3, wherein the organic polyol is a non-toxic C<sub>5</sub> to C<sub>12</sub> cyclic or heterocyclic hydrocarbon having at least 2 hydroxy groups.

11. (Original) A method according to claim 10, wherein the organic polyol is selected from the group consisting of hexahydroxy cyclohexane (inositol) and mono- and disaccharides.

12. (Original) A method according to claim 11, wherein the organic polyol is glucose, fructose or sucrose.

13. (Previously Presented) The method according to claim 3, wherein the concentration of nicotine in said aqueous solution of nicotine is from about 5% by weight to about 50% by weight.

14. (Currently Amended) The method according to claim 3, wherein the ratio of cation exchange resin to nicotine is from 1:1 to 10:1 by weight.

15. (Currently Amended) The method according to claim 14, wherein the ratio of cation exchange resin to nicotine is from 2:1 to 6:1 by weight.

16. (Currently Amended) The method according to claim 14, wherein the ratio of cation exchange resin to nicotine is about 4:1 by weight.

17. (Currently Amended) The method according to claim 3, wherein the ratio cation exchange resin to organic polyol is from 1:1 to 10:1 by weight.

18. (Currently Amended) The method according to claim 17, wherein the ratio of cation exchange resin to organic polyol is from 2:1 to 8:1 by weight.

19. (Currently Amended) The method according to claim 17, wherein the ratio of cation exchange resin to organic polyol is about 2.4:1 by weight.

20. (Original) A method of preparing a nicotine delivery product having a nicotine release rate of at least 80% over a 10 minute period, said method comprising:

(a) mixing an aqueous solution of nicotine with a cation exchange resin selected from the group consisting of:

- (i) a methacrylic, weakly acidic type of resin containing carboxylic functional groups,
- (ii) a polystyrene, strongly acidic type of resin containing sulfonic functional groups, and
- (iii) a polystyrene, intermediate acidic type of resin containing phosphonic functional groups

thereby forming a nicotine/cation exchange resin complex,

(b) admixing with said complex of step (a) an organic polyol or an aqueous solution thereof to form an aqueous slurry of nicotine/cation exchange resin complex incorporating polyol, and  
(c) removing water from said slurry to produce said nicotine delivery product.

21. (Previously Presented) A nicotine delivery product obtainable by a method according to claim 20.

22. (Previously Presented) A chewable gum composition comprising a chewing gum base and a nicotine delivery product according to claim 1, wherein the nicotine delivery product is substantially uniformly distributed in said chewing gum base.

23. (New) A nicotine delivery product according to claim 1, wherein the ratio of resin to polyol is from 2:1 to 8:1 by weight.

24. (New) A nicotine delivery product according to claim 1, wherein the ratio of resin to polyol is 2.4:1 by weight.